

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE SOUTHERN DISTRICT OF TEXAS
HOUSTON DIVISION**

In re:

BENEFYTT TECHNOLOGIES, INC., *et al.*,¹

Debtors.

)
) Chapter 11
)
) Case No. 23-90566 (CML)
)
) (Joint Administration Requested)
) **Re: Docket No.** _____

**ORDER (I) AUTHORIZING THE PAYMENT OF CERTAIN
TAXES AND FEES, AND (II) GRANTING RELATED RELIEF**

Upon the emergency motion (the “Motion”)² of the above-captioned debtors and debtors in possession (collectively, the “Debtors”) for entry of an order (this “Order”) (a) authorizing the Debtors to remit and pay (or use tax credits to offset) Taxes and Fees and any obligations subsequently determined upon audit or otherwise to be owed for periods prior to, including, or following the Petition Date; and (b) granting related relief, all as more fully set forth in the Motion; and upon the First Day Declaration; and this Court having jurisdiction over this matter pursuant to 28 U.S.C. § 1334; and this Court having found that this is a core proceeding pursuant to 28 U.S.C. § 157(b); and this Court having found that it may enter a final order consistent with Article III of the United States Constitution; and this Court having found that venue of this proceeding and the Motion in this district is proper pursuant to 28 U.S.C. §§ 1408 and 1409; and this Court having

¹ The Debtors in these chapter 11 cases, along with the last four digits of each Debtor’s federal tax identification number, are: Benefytt Technologies, Inc. (2634); American Service Insurance Agency LLC (9115); Benefytt Reinsurance Solutions, LLC (4601); BimSym-HPIH, LLC (4626); Dawn Acquisition Company, LLC (0909); Daylight Beta Intermediate Corp. (7248); Daylight Beta Intermediate II Corp. (8842); Daylight Beta Parent Corp. (6788); Health Insurance Innovations Holdings, Inc. (1994); Health Plan Intermediaries Holdings, LLC (0972); Healthinsurance.com, LLC (9525); HealthPocket, Inc. (3710); Insurance Center for Excellence, LLC (4618); RxHelpline, LLC (9940); Sunrise Health Plans, LLC (3872); TogetherHealth Insurance, LLC (9503); TogetherHealth PAP, LLC (8439); and Total Insurance Brokers, LLC (7975). The location of the Debtors’ service address is: 3450 Buschwood Park Drive, Suite 200, Tampa, Florida 33618.

² Capitalized terms used but not otherwise defined herein have the meanings ascribed to them in the Motion.

found that the relief requested in the Motion is in the best interests of the Debtors' estates, their creditors, and other parties in interest; and this Court having found that the Debtors' notice of the Motion and opportunity for a hearing on the Motion were appropriate under the circumstances and no other notice need be provided; and this Court having reviewed the Motion and having heard the statements in support of the relief requested therein at a hearing before this Court, if any; and this Court having determined that the legal and factual bases set forth in the Motion establish just cause for the relief granted herein; and upon all of the proceedings had before this Court; and after due deliberation and sufficient cause appearing therefor, it is HEREBY ORDERED THAT:

1. The Debtors are authorized to: (a) negotiate, pay, and remit (or use tax credits to offset), or otherwise satisfy the Taxes and Fees (including corresponding Assessments) that arose or accrued prior to the Petition Date and that will become due and owing in the ordinary course of business during the pendency of these chapter 11 cases at such time when the Taxes and Fees are payable in accordance with applicable law; and (b) negotiate, pay and remit (or use tax credits to offset) Taxes and Fees that arise or accrue in the ordinary course of business on a postpetition basis—including, for the avoidance of doubt, posting collateral or a letter of credit in connection with any dispute related to the Audits or Assessments or paying any Taxes and Fees arising as a result of the Audits or Assessments, in each case, solely to the extent that such Taxes and Fees become payable in accordance with applicable law; *provided*, notwithstanding anything to the contrary herein or in the Motion, that in the event the Debtors make a payment with respect to any Taxes and Fees for the prepetition portion of any “straddle” amount, and this Court subsequently determines such amount was not entitled to priority or administrative treatment under section 507(a)(8) or 503(b)(1)(B) of the Bankruptcy Code, the Debtors may (but shall not be required to)

seek an order from the Court requiring a return of such amounts, and the payment of such amount shall, upon order of the Court, be refunded to the Debtors.

2. The Debtors shall maintain a matrix/schedule of payments made pursuant to this Order, including the following information: (a) the name of the payee; (b) the nature of the payment; (c) the amount of the payment; (d) the category or type of payment; (e) the Debtor or Debtors that made the payment; (f) the payment date; and (g) the purpose of such payment. The Debtors shall provide a copy of such matrix/schedule to the U.S. Trustee, any statutory committee appointed in the chapter 11 cases, counsel to the Consenting Term Lenders, counsel to the Consenting Revolving Lenders, and counsel to the DIP Lender on a monthly basis beginning upon entry of this Order.

3. Notwithstanding the relief granted herein or any actions taken hereunder, nothing contained in this Order shall create any rights in favor of, or enhance the status of any claim held by, any of the Authorities.

4. To the extent that the Debtors have overpaid any Taxes and Fees, the Debtors are authorized to seek a refund or credit.

5. The Debtors' rights to contest the validity or priority of any Taxes and Fees on any grounds they deem appropriate are reserved and extend to the payment of Taxes and Fees relating to Audits that have been completed, are in progress, or arise from prepetition periods.

6. Notwithstanding anything to the contrary in this Order, any payment made or to be made hereunder, and any authorization herein, shall be subject to the requirements (if any) imposed on the Debtors under any order(s) of this Court approving the postpetition secured debtor in possession financing facility and the use of cash collateral (any such order, a "Financing Order"), including any documentation with respect to such financing and any budget in connection with

such Financing Order. In the event of any conflict between the terms of this Order and a Financing Order, the terms of the applicable Financing Order shall control (solely to the extent of such conflict).

7. Notwithstanding the relief granted herein and any actions taken pursuant to such relief, nothing in this Order shall be deemed: (a) an admission as to the amount of, basis for, or validity of any claim against a Debtor entity under the Bankruptcy Code or other applicable nonbankruptcy law; (b) a waiver of the Debtors' or any other party in interest's right to dispute any claim on any grounds; (c) a promise or requirement to pay any claim; (d) an implication or admission that any particular claim is of a type specified or defined in the Motion or any order granting the relief requested by the Motion or a finding that any particular claim is an administrative expense claim or other priority claim; (e) a request or authorization to assume, adopt, or reject any agreement, contract, or lease pursuant to section 365 of the Bankruptcy Code; (f) an admission as to the validity, priority, enforceability, or perfection of any lien on, security interest in, or other encumbrance on property of the Debtors' estates; (g) a waiver or limitation of the Debtors', or any other party in interest's, rights under the Bankruptcy Code or any other applicable law; or (h) a concession by the Debtors that any liens (contractual, common law, statutory, or otherwise) that may be satisfied pursuant to the relief requested in the Motion are valid, and the rights of all parties in interest are expressly reserved to contest the extent, validity, or perfection or seek avoidance of all such liens.

8. The banks and financial institutions on which checks were drawn or will be drawn or electronic funds transfer requests made in payment of the prepetition or postpetition obligations approved herein are authorized to receive, process, honor, and pay all such checks and electronic payment requests when presented for payment, and all such banks and financial institutions are

authorized to rely on the Debtors' designation of any particular check or electronic payment request as approved by this Order.

9. The Debtors are authorized to issue postpetition checks, or to effect postpetition fund transfer requests, in replacement of any checks or fund transfer requests that are dishonored as a consequence of these chapter 11 cases with respect to prepetition amounts owed in connection with the relief granted herein.

10. The contents of the Motion satisfy the requirements of Bankruptcy Rule 6003(b).

11. Notice of the Motion as provided therein shall be deemed good and sufficient notice of such Motion and the requirements of Bankruptcy Rule 6004(a) and the Bankruptcy Local Rules are satisfied by such notice.

12. Notwithstanding Bankruptcy Rule 6004(h), the terms and conditions of this Order are immediately effective and enforceable upon its entry.

13. The Debtors are authorized to take all actions necessary to effectuate the relief granted in this Order.

14. This Court retains exclusive jurisdiction with respect to all matters arising from or related to the implementation, interpretation, and enforcement of this Order.

Dated: _____, 2023

UNITED STATES BANKRUPTCY JUDGE

Exhibit A

Authorities

| Tax Type | Jurisdiction | Tax Authority | Address |
|---|------------------------|---|--|
| Annual Report Business Privilege Tax State | Alabama | Alabama Department of Revenue | Income Tax Administration Division, P.O. Box 327435, Montgomery, AL, 36132 |
| Biennial Report State | Alaska | Alaska Department of Revenue, Tax Division | P.O. Box 110420, Juneau, AK, 99811-0420 |
| State | Arizona | Arizona Department of Revenue | 1600 W Monroe St, Phoenix, AZ, 85007 |
| Annual LLC Report Corp Franchise Tax Report State | Arkansas | Arkansas Corporate Income Tax | Corporate Income Tax Section, P.O. Box 919, Little Rock, AR, 72203- 0919 |
| Business Tax | Broward County | Broward County Tax Collector | 115 S Andrews Avenue, Room #A100, Fort Lauderdale, FL, 33301-1895 |
| Statement of Information Annual Report State Tangible Property Franchise/Income Tax | California | California State Controller | Legal Office State Controller's Office 300 Capitol Mall, Suite 1850 Sacramento, California 95814 |
| Business Tax Receipt Renewal | City of Port St. Lucie | City of Port St. Lucie | P.O. Box 308, Port Pierce, FL, 34954 |
| Business Tax | City of Tampa | City of Tampa - Business Tax Division | Business Tax Division, P.O. Box 31047, Tampa, FL, 33631 |
| Annual Report State | Colorado | Colorado Department of Revenue | Colorado Dept Of Revenue, Denver, CO, 80261-0008 |
| Annual Report State | Connecticut | Treasurer, State of Connecticut | Connecticut Insurance Department, PO Box 816, Hartford, CT, 06142-0816 |
| Franchise Tax Annual Report State | Delaware | Delaware Division of Revenue | P.O. Box 8763, Wilmington, DE, 19899-0830 |

| Tax Type | Jurisdiction | Tax Authority | Address |
|--|--------------------------|---|--|
| Biennial Report State | DC | DC Treasurer | P.O. Box 96020, Washington, DC, 20090 |
| Federal | Federal | Internal Revenue Service | Department of the Treasury Internal Revenue Service Ogden, UT 84201- 0011 |
| Doc Stamp Tax | Florida | Florida Department of Revenue | 5050 West Tennessee Street, Tallahassee, FL, 32399-0135 |
| Sales & Use Tax (Out-of-State Purchase) Sales & Use Tax (Commercial Rental Activity) Tangible Property Annual Report Additional Info Request State | Florida | Florida Department of Revenue | 5050 West Tennessee Street, Tallahassee, FL, 32399-0135 |
| Annual Report State | Georgia | Georgia Department of Revenue | P.O. Box 105136, Atlanta, GA, 30348-5136 |
| Annual Report State | Idaho | State of Idaho | Department of Insurance, 700 West State Street, 3rd Floor, Boise, ID, 83720-0043 |
| Annual Report State | Illinois | Director of Insurance, State of Illinois | 320 W Washington, 5th Floor, Springfield, IL, 62767 |
| Annual Report State | Indiana | Indiana Dept. of Revenue | P.O. Box 7147, Indianapolis, IN, 46207-7147 |
| Biennial Report Annual Report State | Iowa | Treasurer, State of Iowa | Iowa Department of Revenue, P.O. Box 10466, Des Moines, IA, 50306- 0466 |
| 1099 Federal | Internal Revenue Service | Internal Revenue Service | George Bailey Jr., 1835 Assembly |

| Tax Type | Jurisdiction | Tax Authority | Address |
|---------------------------------------|---------------------|---------------------------------|--|
| | | | Street, Columbia, SC, 29201 |
| Annual Report State | Kansas | Arkansas Corporate Income Tax | Corporate Income Tax Section, P.O. Box 919, Little Rock, AR, 72203-0919 |
| Annual Report State | Kentucky | Kentucky State Treasurer | Kentucky Department Of Revenue, Frankfort, KY, 40620 |
| Business Tax Receipt Renewal | Lake Mary | City of Lake Mary | 100N Country Club Rd/P.O. Box, Lake Mary, FL, 32746 |
| Annual Report State | Louisiana | Louisiana Dept. of Revenue | 617 N 3rd St, Baton Rouge, LA, 70802 |
| Annual Report State | Maine | Maine Revenue Services | P.O. Box 9101, Augusta, ME, 04332-9101 |
| Annual Report Tangible Property State | Maryland | State of Maryland | Dept of Assessments & Taxation (PP Div), 301 W. Preston St., Room 801, Baltimore, MD, 21201-2395 |
| Annual Report State | Massachusetts | Commonwealth of Massachusetts | C/O Allison O'Neill, ESQ, Locke Lord, LLP, 111 Huntington Ave, Boston, MA, 02199 |
| Annual Report State | Michigan | Michigan Department of Revenue | Michigan Department of Treasury, P.O. Box 30774, Lansing, MI, 48909-8274 |
| Annual Report State | Minnesota | Minnesota Department of Revenue | Mail Station 1765, St. Paul, MN, 55145-1765 |
| Annual Report State | Mississippi | Department of Revenue | Mississippi Department of Revenue, P.O. Box 23191, Jackson, MS, 39225-3191 |

| Tax Type | Jurisdiction | Tax Authority | Address |
|--------------------------------|---------------------|---|--|
| Biennial Report State | Missouri | State of Missouri | Truman State Office Building, 301 West High Street, Room 530, Jefferson City, MO, 65101 |
| Annual Report State | Montana | Montana Secretary of State | P.O. Box 202801, Helena, MT, 59620 |
| State | Nebraska | Nebraska Dept. of Revenue | P.O. Box 94818, Lincoln, NE, 68509-4818 |
| Annual Report State | Nevada | State of Nevada | Bond Unit Administrative Assistant I, DETR- Employment Security Division, Carson City, NV, 89713 |
| Annual Report State | New Hampshire | Treasurer, State of New Hampshire | 25 Capitol Street, Room 205, Concord, NH, 03301-6312 |
| Annual Report State | New Jersey | New Jersey Division of Taxation | State of New Jersey, Div. of Taxation, Revenue Processing Center, Trenton, NJ, 08646-0188 |
| State | New Mexico | New Mexico Secretary of State | 325 Don Gaspar, Ste 300, Santa Fe, NM, 87501 |
| Biennial Report State | New York | New York State Office of the State Comptroller, Office of Unclaimed Funds | Office of Unclaimed Funds, Remittance Control, 2nd Floor, 110 State Street, Albany, NY, 12236 |
| Annual Report State | North Carolina | North Carolina Department of Revenue | P.O. Box 25000, Raleigh, NC, 27640-0500 |
| Annual Report State | North Dakota | North Dakota Office of State Tax Commissioner | 600 E Boulevard Ave, Bismarck, ND, 58505 |
| Q1 CAT Return Q2 CAT Return | Ohio | Ohio Department of Taxation | P.O. Box 16158 Columbus, OH 43216-6158 |

| Tax Type | Jurisdiction | Tax Authority | Address |
|--|---------------------|---|---|
| Q3 CAT Return Q4 CAT Return | | | |
| Annual Report State | Oklahoma | Oklahoma Tax Commission | Franchise Tax, P.O. Box 26920, Oklahoma City, OK, 73126-0920 |
| Annual Report Corporate Activity Tax State | Oregon | Oregon Department of Revenue | P.O. Box 14780, Salem, OR, 97309 |
| Corp. Tax Report State | Pennsylvania | Department of State PA | P.O. Box 8722, Harrisburg, PA, 17105 |
| Annual Report | Puerto Rico | Office of the Commissioner of Financial Institutions | 1492 Ave. Ponce de Leon Suite 600, San Juan, PR, 00907 |
| Annual Report State | Rhode Island | State of Rhode Island | Division of Taxation - Dept# 88, P.O. Box 9702, Providence, RI, 02940-9702 |
| Property Tax | Santa Clara | County of Santa Clara | 70 West Hedding Street, East Wing, 6th Floor, San Jose, CA, 95110-1767 |
| State | South Carolina | SC Department of Revenue | 300A Outlet Pointe Blvd, Columbia, SC, 29210 |
| Annual Report | South Dakota | Secretary of State SD | 500 E. Capitol Ave, Pierre, SD, 57501 |
| Annual Report State | Tennessee | Tennessee Department of Revenue | 500 Deaderick Street, Andrew Jackson State Ofc. Bldg., Nashville, TN, 37242 |
| Insurance Maintenance Tax Tangible Property State | Texas | Secretary of State TX | P.O. Box 13697, Austin, TX, 78711 |
| Annual Report State Franchise/Income Tax | Utah | Utah State Tax Commission | 210 North 1950 West, Salt Lake City, UT, 84134- 0180 |

| Tax Type | Jurisdiction | Tax Authority | Address |
|-----------------------------|---------------------|--|--|
| Annual Report State | Vermont | Vermont Dept. of Taxes | 133 State Street, Montpelier, VT, 05633-1401 |
| Annual Report State | Virginia | Virginia Department of Taxation | P.O. Box 1500, Richmond, VA, 23218 |
| Excise Tax Annual Report | Washington | State of Washington Department of Revenue | P.O. Box 47464, Olympia, WA, 98504-7464 |
| Annual Report State | West Virginia | West Virginia State Tax Department | P.O. Box 11514, Charleston, WV, 25339-1514 |
| Annual Report State | Wisconsin | The State of Wisconsin | 125 S Webster St., Madison, WI, 53707 |
| Annual Report | Wyoming | Wyoming Secretary of State | 122 W 25th Street, Cheyenne, WY, 82002 |